

Caution: DRAFT FORM

This is an advance proof copy of an IRS tax form. It is subject to change and OMB approval before it is officially released. You can check the scheduled release date on our web site (www.irs.gov).

If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.

**Interest Charge on DISC-Related
Deferred Tax Liability**

OMB No. 1545-0939

2006▶ **File Form 8404 separately from your income tax return. See Where to file below.****A** Check applicable box to
show type of taxpayer:

- ☐ Corporation
☐ Individual
☐ Trust or
Decedent's estate

Name of shareholder

Address (number, street, room, suite, or P.O. box number)

City, state, and ZIP code

B Shareholder's identifying
number**C** IC-DISC's identifying
number**D** Shareholder's tax year for which interest charge is required to be paid (see instructions)**E** Name of IC-DISC**Note:** See line-by-line instructions.

1	Taxable income or loss on tax return (actual or estimated)	1	
2	Deferred DISC income from line 10, Part III, Schedule K (Form 1120-IC-DISC)	2	
3	Section 995(f)(2) adjustments to line 1 income or loss	3	
4	Combine lines 1, 2, and 3. If zero or less, do not file this form	4	
5	Tax liability on line 4 amount	5	
6	Tax liability per return (actual or estimated)	6	
7	DISC-related deferred tax liability. Subtract line 6 from line 5.	7	
8	Base period T-bill rate factor	8	
9	Interest charge due. Multiply line 7 by line 8. (See Paying the interest charge below.)	9	

**Sign
Here**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

▶ Signature and Title (if any)

▶ Date

**Paid
Preparer's
Use Only**Preparer's
signature ▶

Date

Check if
self-
employed ▶ ☐

Preparer's SSN or PTIN

Firm's name (or yours if
self-employed), address,
and ZIP code ▶

EIN

Phone no. ()